DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor, if only one name is listed below, or an original, first and joint inventor, if plural names are listed below, of the subject matter which is claimed and for which a patent is sought on the invention entitled **COMBINED TENSION AND BACK STOP FUNCTION FOR SEATING UNIT**, the specification of which was filed on March 3, 2004 and assigned Application No. N/A.

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the United States Patent and Trademark Office (the Office), all information which is known by me to be material to patentability as defined in Title 37, Code of Federal Regulations (C.F.R.), Section 1.56.

POWER OF ATTORNEY

I hereby appoint the practitioners associated with the Customer Number provided below (i.e., the practitioners associated with the law firm of Price, Heneveld, Cooper, DeWitt and Litton, LLP) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Please direct all correspondence to the address associated with that Customer Number.

Customer Number 000,277

All statements made herein of my own knowledge are true and all statements made on information and belief are believed to be true, and further, these statements are made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that such willful false statements may jeopardize the validity of this application or any patent issued thereon.

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	Page 2 of 2
Sole or First joint inventor:	Second joint inventor:
Λ_{Λ} ()/// I	1/1/201/201
1 Kallo 2 - 2/24/04	11/1/16 2/25/09
Adam C. Bedford Date	Robert J. Battey Date
Citizenship: USA	Citizenship: USA
	Residence: 6880 Bair Drive
4	Middleville, MI 49333
Rockford, MI 49341	·
Post Office Address: Same as above	Post Office Address: Same as above
•	
Third joint inventor:	Fourth joint inventor:
	1 - 1 - 2 1 2 2 2 2 2 2 2 2
Dawl A France 2-24-04	Contituted Solder
David A. Bodnar Date	Jonathan B. Hadley U Date
Citizenship: USA	Citizenship USA
Residence: 5857 Pheasant View Drive	Residence: 6342-143" Averme 13338 TELL LYN.
Ada, MI 49301 (1997) Ada,	Holland, MI 19423 Haranb, MI 49424
Post Office Address: Same as above	Post Office Address: Same as above
Fifth joint inventor:	Sixth joint inventor:
all a shall a fairlaid	1 hl 11-1 2/21/21
1/est (1, The 2/24/09	hul R. Guaman 2/20/04
Sefffe X. Hall Date	'Kurt'R. Heidmann Date
Citikenship: USA	Citizenship: USA
Residence: 461 Sligh, NE	Residence: 6932 Linden, SE
Grand Rapids, MI 49505	Grand Rapids, MI 49548
Post Office Address: Same as above	Post Office Address: Same as above
761 NO.	()
Seventh joint inventor:	Eighth joint inventor:
6.70	2-24-04
Con 18/01/04	
Eric Johnson Date	Gary Lee Karsten Date
Citizenship: USA	Citizenship: USA
Residence: 1681 Rozevell Dr.	Residence: 4650 Allyson SW
Hudsonville MI 49426	Wyoming, MI 49509
Post Office Address: Same as above	P.O. Address: Same as above
Ninth joint inventor:	
1/- 100	
get J. 1-2004	
Gordon J. Peterson Date	
Citizenship: USA	
Residence: 4959 Brookstone Drive	
Rockford, MI 49341	

Post Office Address: Same as above